

Manmohan Singh v. State Directorate General of GST Intelligence

Case number: Criminal Appeal Nos. 4127–4128/2026 arising out of SLP (Criminal) Nos. 10840–10841/2026

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 1 September 2026

GST bail: replacement of onerous tax-linked security with declared family assets

Court: Supreme Court of India

Bench: Aravind Kumar and Vipul M. Pancholi, JJ.

Decision stage: Final disposal by signed Supreme Court order.

01 Facts of case and issues

The High Court granted bail on 15 December 2025 subject to a security bond equal to approximately ₹30.21 crore of alleged tax and penalty. Manmohan Singh said that condition was onerous and impossible to comply with. His son, a co-accused, had already obtained modification of a similar condition in SLP (Criminal) Nos. 7344–7345/2026. The record of proceedings identifies the Punjab and Haryana High Court orders of 15 December 2025 in CRMM No. 38179/2025 and 9 March 2026 in CRM No. 9600/2026.

Pinpoint: Official PDF para 3, p. 1; record of proceedings, p. 3.

02 Discussion by Hon'ble Court

The Court reproduced the earlier relief given to the co-accused: security over assets disclosed in an affidavit replaced a bond equal to tax and penalty. In the present appeal, it considered the appellant's claim of equivalent circumstances, the affidavit disclosing family assets and the fact that he was already on bail. The decision is fact-specific and retains asset security; it does not eliminate every form of security or decide the alleged GST liability.

Pinpoint: Official PDF paras 3–4, pp. 1–2.

03 Judicial decision and operative relief

Leave was granted and the appeals were allowed. The respondent was directed not to insist upon condition No. 45(c). The assets referred to in the final sentence of paragraph 4 were to constitute security for the alleged amount due. Pending applications were disposed of. The source describes the affidavit as filed by the appellant's wife but later refers to assets declared by "the mother"; that wording is preserved as an ambiguity rather than silently corrected.

Pinpoint: Official PDF paras 2, 4–5; record of proceedings, p. 3.

04 In favour of

Manmohan Singh on modification of the bail-security condition, with declared assets retained as security.

Relief favoured the appellant through modification of the bail-security requirement. The criminal appeals were finally disposed of, while the alleged tax and penalty and criminal merits were not determined. Security over declared assets remained.

Pinpoint: Official PDF paras 3–5, pp. 1–2.

05 AKHB REVIEW POINT

AKHB analysis: Compare the challenged condition, actual disclosed assets, custody status and co-accused relief before relying on this order. Obtain the underlying affidavit and operative High Court order to identify the assets and condition precisely. Because paragraph 4 alternates between “wife” and “mother”, implementation should follow the authenticated case record and any clarification. Do not describe this as an unconditional release, tax waiver or blanket prohibition on asset security.

Pinpoint: AKHB analysis based on official PDF paras 3–5; no additional judicial holding.

Sources and limitations

GST provisions: no specific section number is printed in the signed order.

Statutory note

Statutory references are confined to the source; no current-law consolidation is claimed.

Treatment note

Subsequent treatment and implementation have not been comprehensively checked. This note records the decision as delivered and does not certify that no later proceedings exist.

Scope of source review

Complete three-page official PDF read and visually checked, including signed order and record of proceedings.

Source notes

The source prints the respondent as State Directorate General of GST Intelligence.

The decision date is 1 September 2026; the digital signing date is later and is not substituted for the decision date.

The signed order does not specify GST section numbers. Paragraph 4 contains a wife/mother wording ambiguity; no unsupported correction is made.

The quotation in paragraph 3 contains an apparent insertion of respondent-name text within the reproduced sentence. The note paraphrases the clear asset-security direction and does not silently reproduce the malformed sentence as a clean quotation.

Primary source

Source description: Official Supreme Court PDF: two-page signed order and one-page record of proceedings.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=266802026&from=latest_judgements_order&order_date=2026-09-01&type=o

Source pages: 3

Outcome type: final-procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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Source checked: 18 October 2026